

NEIL ABERCROMBIE  
GOVERNOR



BRUCE A. COPPA  
COMPTROLLER

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DEPUTY COMPTROLLER

**STATE OF HAWAII**  
**DEPARTMENT OF ACCOUNTING AND GENERAL SERVICES**

P.O. BOX 119, HONOLULU, HAWAII 96810-0119

JUL 28 2011

**COMPTROLLER'S MEMORANDUM NO. 2011-19**

TO: Heads of Departments and Agencies

ATTN: Fiscal Offices

SUBJECT: **Revised** 2011 Standard Mileage Rate Announced by Internal Revenue Service (IRS)

In Announcement 2011-40, the Internal Revenue Service has modified Internal Revenue Procedure 2010-51's business standard mileage rate from 51 cents per mile to 55.5 cents per mile due to recent increases in the price of fuel. The increase from 51 cents per mile to 55.5 cents per mile is effective July 1, 2011 for business miles driven from July 1, 2011 through December 31, 2011.

As reminder, for those employees not covered by collective bargaining agreements which adhere to the IRS issued rates, any amounts paid in excess of the 55.5 cents per mile must be reported as taxable income.

Please forward this information to offices in your department responsible for computing the taxable portion of mileage reimbursements for your employees.

  
BRUCE A. COPPA  
State Comptroller